## OFFICE OF THE DEPUTY COMMISSIONER OF INCOME-TAX, BANGALORE DIVISION.

Notification dated 19th October 1948.

It is hereby notified for the information of the public that the Office of the Income-tax Officer, Arsikere Circle, Arsikere, is shifted to Hassan and is located in Krishnarajapuram Extension, in a building belonging to Sri A. S. Gurulingappa, Proprietor, Nanjundesvara Bus Service.

M. RAMASWAMAIYA,
*Dy. Commr. of Income-tax.*

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## OFFICE OF THE CONTROLLER OF CIVIL SUPPLIES IN MYSORE, BANGALORE.

Dated 6th October 1948.

**(Press Note.)**

### DISTRIBUTION OF TEXTILES.

**No. T1.—2272—48-49.** It is hereby notified for the information of the public that with a view to restricting the rise in prices of cloth and yarn, and to make available the above, to the consumer at controlled rates, the Government of India have announced their Textile Policy on the main features of the policy are that control over production in the Mills and the fixation of ex-Mill prices rest with the Textile Commissioner, Bombay, and the Provinces and States are allowed to fix the margin of profits to the various classes of dealers and to arrange the distribution through such agency as the Provincial or State Government may consider suitable in their respective areas.

2. On the lines of the legislations passed by the Central Government the following Acts have been passed in Mysore to give effect to the future Textile Policy in Mysore State.

1. The Mysore Textile (Control) Order, 1948.
2. The Mysore Cotton Cloth Dealers' (Licensing) Order, 1948.
3. The Cotton Yarn (Control of Distribution) Order, 1948.

3. The Government of Mysore have decided to arrange distribution of cloth and yarn through the usual trade channelsa nd have retained three links in the chain of distribution *viz.*, Procurers, Wholesale Dealers and Retailers. Wherever it is found necessary and feasible, services of well organised Co-Operative Societies will also be made use of.

4. A procurer cannot be a wholesale dealer and *vice versa*, and the dealers are not entitled to more than one margin of profit, where a procurer is also a wholesale dealer, as in the case of yarn, the party is entitled to wholesale margin only and the procurers' margin should be remitted to Government.

5. The procurers would procure the cloth and yarn from the Mills for which they have been appointed as procurers. They are entitled to charge over ex-mills rates ½ centage which they have to remit to Government, 1½ per cent procurers, margin which they could retain for their services and ¼ per cent to cover handling charges. Thus when the goods, pass their hands, it should not exceed 2¼ per cent over ex-Mills prices in the case of goods of local mills. As regards procurement of cloth and yarn from mills outside Mysore State, they have to charge ½ centage which they should remit to Government and 2 per cent procurers' margin to be retained for their services and 2 per cent transport charges for moving the goods from outside stations to Bangalore. Thus in the case of goods from mills situated outside Mysore, it should not cost more than 4½ per cent over ex-mill rates when the goods leave the procurers' hands.

6. *Wholesale Dealers:*—The wholesale dealers are the class of dealers who receive bulk supplies from procurers as per allotment from the office and who in turn supply to the retailers linked to them. They are entitled to 3 per cent over ex-mill rates and ¼ per cent for handling charges. Thus they should charge over their purchase price (which should not exceed above the levels stated in para 5) and add 3¼ per cent and release the goods to the retailers.

7. *Retailers:*—The retail dealers who remove the goods from the Wholesale Dealers and arrange distribution to the consumers, are entitled to 9 per cent calculated on ex-mill rates. Where a wholesale dealer delivers cloth or yarn to a retailer in the centre of distribution instead of from his godown, he is entitled to 1¼ per cent extra of ex-mill rates to cover the transportation charges. When a Retailer attached to a Wholesale Dealer elects to purchase goods from the Wholesale Dealers, ex-Godown, the Wholesale Dealer should not claim 1¼ per cent but the Retailer should be entitled to charge the same on the consumers in addition to the margin of profit allowed to him *i. e.*, 9 per cent. When the goods are delivered to Retailers within the limits of Bangalore City and C. &. M. Station neither the Wholesale dealers nor the retailers charge the 1¼ per cent transport charges. In effect, the maximum retail selling price should not exceed 15¾ per cent and 18 per cent over ex-mill prices in respect of local and outside Mysore goods respectively exclusive of octroi and sales tax, and other taxes in force in places outside the limits of Bangalore City and C & M Station.

8. The maximum selling price should not exceed 14½ per cent and 16¾ per cent over ex-mill prices in respect of local and foreign mill goods when sold in Bangalore City and C & M Station.

9. While calculating the percentage of margins, or expenses allowed to each class of dealers, the percentage should be calculated on ex-mill rates and not on the purchase price.

10. *Selection of Retailers.*—The Deputy Commissioners of each district have been requested to furnish a panel of names of retailers on the basis of 5 dealers for each hobli within their jurisdiction. The list would be scrutinised in this office with the available records and final list would be prepared after eliminating such of those on whom there had been complaints during the previous controls such as hoarding, profiteering, black-marketing, smuggling, case of refusal to sell cloth and yarn, non-maintenance of records etc.

11. Since the number of retailers was unmanageable as it existed during the previous controls, it has become imperative to reduce the number to a manageable minimum.

12. When once the procurers, whole salers and retailers, are selected, the parties would be intimated to remit the License fee to the treasury to the head of account to be specified and to forward their applications to this office in the prescribed form (No. A. Schedule) as per the Mysore Cotton Yarn (Control of Distribution) Order, 1948, and form II of the Mysore Cotton Cloth Dealers Licensing Order, 1948, published in the Extraordinary Gazette dated the 4th September 1948. They should follow the form referred to above and no separate forms will be supplied from this office. The fee payable by the dieffrent classes of dealers as per Notification No. SD. 1756-C. 0. 3-48-1 dated 3rd/4th September 1948, Rule 6 of the Mysore Cotton Cloth Dealers' Licensing Order of 1948 and rule 4 of the Mysore Cotton yarn (Control of Distribution) Order, 1948, is as follows:—

| | |
|---|---|
| Wholesale Dealers. | Rs. 100/- p. a. |
| Retailers. | 15/- p. a. |

13. *Method of Distribution:*—The distribution of yarn and cloth in Bangalore City and Civil Station area would be arranged by this office. The distribution in other places will be entrusted to the Deputy Commissioners of each District. The Deputy Commissioners have also been requested to suggest six names for each Taluk to form Taluk Advisory Committees to advise the distribution in each taluk as would be arranged by the Departmental staff.

M. K. APPAJAPPA,
*Controller.*

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## OFFICE OF THE REGISTRAR OF JOINT-STOCK COMPANIES AND OF FIRMS IN MYSORE.

**Annexure**

### RULES FOR THE GRANT OF AUDITORS' CERTIFICATES.

The Rule I (A) as amended reads as follows :—

1. (*A*) "The Government may upon the receipt of on application in this behalf from any person who is not below 21 years of age and (*a*) who has satisfied a test recognised by the Government as sufficient for the purpose of the Rule, or (*b*) who has at least five years' practical training in auditing accounts under a person or persons who has or have been granted a certificate under these Rules and who can satisfy the Government as to his competency, grant to any such person a certificate entitling the holder thereof to act as an auditor of companies.

(*B*) For the purposes of clause (*a*) of the above sub-rule, the following shall be recognised as sufficient tests:—

(*i*) Texts prescribed in Part II of the Auditors' Certificate Rules of the Government of India issued with Notification (Registration of Accounts) No. 213 (*ii*) T. and E. (A. B.), dated 26th March 1932, as amended from time to time.

(*ii*) Membership of any of the following institutes and societies : —

(1) The Institute of Chartered Accountants in England and Wales.

(2) The Society of Incorporated Accountants and Auditors, London.

(3) The Society of Accountants in Edinburgh.
(4) The Institute of Accountants and Actuaries in Glasgow.
(5) The Society of Accountants, Aberdeen.
(6) The Institute of Chartered Accountants, in Ireland.

(Notfication No. 1234—I. C. 6—18, dated 7th August 1918, is hereby cancelled),

(*iii*) Holders of the Government Diploma in Accountancy awarded on the recommendation of the Accountancy Diploma Board, Bombay.

2. A person shall not be eligible for a certificate if he—

(*i*) has been adjudged by a competent court to be of unsound mind;

(*ii*) is an undischarged insolvent;

(*iii*) being a discharged insolvent, has not obtained from the court a certificate that his insolvency was caused by misfortune without any misconduct on his part;

(*iv*) has been convicted by a competent court, of any offence which is punishable under the Indian Penal Code and is, under the provisions of the Criminal Procedure Code, non-bailable, unless the offence of which he was convicted has been pardoned or unless on an application made by him, the Government has, by an order in this behalf, removed the disability or;

(*v*) having previously practised as a Public Accountant is considered by the Government not to be a fit and proper person to be granted a certificate by reason of any act of negligence, misconduct of dishonesty committed in his professional capacity.

3. (*a*) Every person desirous of obtaining a certificate shall apply to the Secretary to Government in the Development Department through the Registrar of Joint-Stock Companies in Mysore (who may, on his own authority, reject such of the applications that do not fulfil the prescribed conditions) and shall specify—

(*i*) his full name, age, caste, residence and qualifications; and the language or languages in which the accounts are kept and which he considers he is competent to audit;

(*ii*) any examination in Auditing or Accountancy he has passed with a certificate to that effect.

(*iii*) if he has served in any firm of Auditors or Accountants, particulars thereof and the period for which he may have so served; and

(*iv*) if he has audited independently the accounts of any companies, the names of such companies and the number of the accounts so audited.

(*b*) He shall state in his application whether at any time he has applied for a certificate form any other Government or Administration in India and the result of such application.

(*c*) The applicant shall also produce with his application evidence to the satisfaction of the Registrar of Joint-Stock Companies in Mysore that he is competent to audit the accounts in the languages stated in his application.

*Explanation.*—A pass in a University Examination, or a certificate by a Gazetted Officer or a Chamber of Commerce or evidence of having audited accounts, in a language for a long number of years will be deemed to be satisfactory evidence for the purpose of this rule.

(*d*) He shall supply such further information bearing on his application as the Government, at any time, require from him.

4. The applicant shall also furnish satisfactory evidence of character.

5. An application on behalf of a Firm of Accountants consisting of more than one member shall be made in the name of the Firm and shall state the name and qualifications of each member of the Firm and the fee payable (both entrance and annual) shall be in respect of each member of the Firm.

6. Every person whose application has been accepted by Government shall be granted a certificate entitling him to act as an Auditor of Joint-Stock Companies in the Mysore State on payment of the entrance fee and the annual fee as in Rule 13 below. The certificate shall be in Form A and shall be valid from 1st day of July of any year or from any day subsequent to that day till the 30th June of the following year. No fees shall be payable for a certificate. No application shall be necessary for the renewal of a certificate but a fresh certificate valid for the succeeding twelve months shall be sent to every auditor to whom a certificate was previously granted and whose certificate is still valid and who has paid the annual fee due under the rule.

7. The certificate granted shall specify the language or languages of the accounts which the holder shall be entitled to audit and the holder thereof shall be entitled to audit the accounts kept in such language or languages only.

8. The Government may cancel permanently or temporarily the certificate granted to any person—

(*a*) from whom a request has been received to that effect; or

(*b*) from whom the annual fees has not been received on the expiry of three months from the date on which it became due; or

(*c*) who is found to have been subject at the time of the grant of Auditor's Certificate or thereafter has become subject to any of the disabilities stated in clauses (*i*) to (*iv*) of Rule 2 above; or

(*d*) whom they have declared not to be a fit and proper person to hold a certificate by reason of any act of negligence, misconduct or dishonesty committed in his professional capacity, provided that before making such declarations, the Government shall call upon the person concerned to show cause why his certificate should not be cancelled and shall make such further enquiry, if any, as they may consider necessary.

9. The cancellation of the certificate of any person shall be notified in the *Mysore Gazette*, and shall be communicated to the person concerned.

10. An Auditor's Certificate shall be deemed to be cancelled from the date on which and during the period for which it is cancelled.

11. The Government may, at any time, renew the certificate of a person removed temporarily therefrom under clause (*a*) or (*b*) of Rule 8 above:

Provided that—

(1) a person whose name was removed under clause (*a*) shall have paid before the renewal of the certificate the full amount of the annual fee for the year during which his name is restored; and

(2) a person whose name was removed under clause (*b*) shall have paid before the renewal of the certificate all arrears on account of the annual fee.

12. The renewal of the certificate under Rule 11 shall be notified in the *Mysore Gazette* and shall be communicated to the person concerned.

13. (*a*) No person shall be entitled to a certificate except on payment to the Registrar of Joint-Stock Companies in Mysore of a fee at the following rates, *viz.*,—

| | | |
|---|---|---|
| (i) An entrance fee (Payable as soon as the application is accepted by Government). | ... ... | Rs. 100 |
| (ii) Annual fee (The annual fee shall be due and payable on the 1st April each year). | ... | ... Rs. 25 |

Provided that the full amount of entrance fee and half the amount of annual fee shall be payable by a person whose certificate is to be current for a period of six months and less.

(*b*) If the certificate is lost or destroyed, a duplicate may be obtained by the holder on application to Government through the Registrar of Joint-Stock Companies on payment of a fee of Rs. .

(*c*) Such fee shall be credited by the Registrar to the Government.

14. This fee prescribed by these rules shall be paid to any Mysore Government Treasury for credit under the Head "XXII. Industries and Commerce—1. Fees for Registration of Companies and Miscellaneous Receipts" and the duplicate treasury chellan therefor shall be sent to the Secretary to Government, Development Department, through the Registrar of Joint-Stock Companies in Mysore, Bangalore.

15. (*a*) The Registrar of Joint-Stock Companies shall maintain a register in which shall be entered the name, residence and qualifications of every person or firm to whom a certificate has been granted under these rules and the date on which it has been granted.

(*b*) When a certificate is cancelled the name of the person or firm to whom it was granted shall be removed from the said register.

(*c*) It shall be the duty of the Registrar to keep the register correct and up-to-date.

(*d*) The register as brought up to the 1st July every year shall be published annually in the *Mysore Gazette* by the fourth week of July along with the rules then in force and copies of the register and rules shall be placed on sale.

*Vide* list of Auditors printed on page 433 of the *Mysore Gazette*, dated 19th August 1943.

## LIST OF CERTIFIED AUDITORS AS ON 1st JULY 1948.

| Sl. No. | Name | Address | Qualification | Language |
|---|---|---|---|---|
| | Messrs.— | | | |
| 1 | Agaram Ramanna Narasimha Murthy. | 2089, New Temple Road, 15th Cross, Malleswaram, Bangalore. | Senior Inter, Accountancy and Auditing, Senior. | Englishand Kannada |
| 2 | Aiyar Arjun Kalyan Subramani (of K S Aiyar & Co.) | Incorporated Accountant and Registered Accountant, 49, Appollo Street, Fort, Bombay. | B.Com. G.D.A., F.S.A.A. ... | English |
| 3 | Aiyar, Kalyan Subramani (of K S Aiyar & Co.) | 49, Shankar Mutt Road, Bangalore ... ... | B.A., F.S.A.A., J.P. ... | English and Tamil |
| 4 | Aiyar Papanasam Narayanaswamy Swaminathan. | 30, Nagapier Street, Triplicane, Madras ... | N.A., G.D.A. ... | English, Tamil, Telugu, Kannada, Gujarathi, Marathi and Marwari. |
| 5 | Ananthapadmanabha Rao, H N | 362, Ramanna's Street, Mysore ... ... | R.A. Final Examination ... | English and Kannada |
| 6 | Babu Bhaitar, V ... | Accountant, Mysore Sugar Company, Limited, Bangalore. | M.A., D.Com., A.I.S.A. and A.I.I.B. | Do |
| 7 | Badami Raghavendra Rao | Certified Auditor, 7, Gandhi Bazaar, Basavangudi, Bangalore. | Book-keeping and Accountancy Advanced. | Do |
| 8 | Bakthavatsala Naidu, B ... | Registered Accountant and Auditor, 26, Goodwin Street, G T Madras. | B.A., G.D.A., R A. ... | English and Tamil |
| 9 | Bellur Sitaramaiah ... | Accountant and Auditor, No. 162, III Main Road, Seshadripuram, Bangalore City. | S.S.L C. and R.A. ... | English, Kanada and Telugu. |
| 10 | Bhimasena Rao, M ... | 22, II Main Road, Chamarajpet, Bangalore City ... | ..... | English and Kannada |
| 11 | Bindon Sydney Albert (of Messrs. Fraser and Ross). | 17 Armenian Street, Madras ... ... | Member of Institute of Chartered Accountants in England and Wales. | English |
| 12 | Blenkinsop, N ... | Care of Messrs. Fraser & Ross, Post Box No. 1362, Madras. | Member of the Institute of Accountants and Actuaries, R.A. | Do |
| 13 | Batliboi, Jamshed Rustomji (of Messrs. Batliboi and Purohit). | Public Accountant and Auditor, Bombay ... | B.Com., F.S.A.A., R.A. ... | English and Gujarati |
| 14 | C C Reddy & Company ... | Accountants and Auditors, 2/19, Armenian Street, Madras. | Consisting of Messrs. C. Chandrasekhar Reddy and B Purushotham, G.D.A. | English, Tamil and Telugu. |
| 15 | Dandekar, G M ... | Registered Accountant, 16, Moor Street, Madras ... | B.A., A.S.A.A., R.A. ... | English, Marathi, Hindi, Gujarati, Marwari and Tamil. |
| 16 | Dattu Rao, P S ... | Accountant and Auditor, 12, Central Bank Road, Chamarajapet, Bangalore. | B.A., B.Com. ... | English and Kannada |
| 17 | Doraswamy, A R ... | Nallan Bhavan, Basavangudi Post, Bangalore City ... | G.D.A., R.A. ... | English, Kannada, Tamil, Telugu and Hindi. |
| 18 | Eswaraiah, G V ... | Certified Auditor, 94, II Cross Road, Basavangudi, Bangalore. | ..... | English, Kannada and Gujarati. |
| 19 | Ganesh Mahadev Oka ... | Registered Accountant and Auditor, 180, Budhwarpet, Laxmi Road, Poona No. 2. | G.D.A., R.A., F.R.E. Com. ... | English, Kannada, Marathi, Hindi and Gujarati. |
| 20 | Gangadhara Sastry, S A ... | Certified Auditor, 15th Cross, Bangalore 3. ... | M.A. (Litt. and Com.), LL.B. .. | English and Kannada |
| 21 | Gill Cyril (of Messrs. Fraser and Ross). | 17, Armenian Street, Madras ... .. | Member of the Institute of Chartered Accountants in England and Wales. | English |
| 22 | Goodwin John Stanley (of Messrs. Fraser and Ross). | Do do ... ... | Do do ... | Do |
| 23 | N C Gopala Iyengar ... | Assistant Master, Government High School, Chikmagalur. | B.Com. ... ... | English and Kannada |
| 24 | S Gopinath ... | Sri Krishnarajendra Road, Basavangudi, Bangalore .. | Do ... ... | Do |
| 25 | C P Hariachar ... | Padmalaya, Telugu Brahmin Street, Coimbatore ... | S.S.L.C., G.D.A., R.A. ... | English and Tamil |
| 26 | Hariharan, P R ... | Registered Accountant and Auditor, "Gomathi" Narasimharaja Mohalla, Mysore. | G.D.A., R.A. ... | English, Kannada, Telugu, Tamil and Malayalam, |
| 27 | Jagannathan Malappaliyam Sudarisan. | Sudarsanam, R S Puram, Coimbatore ... | G.D.A., R.A. ... ... | English and Tamil. |
| 28 | John Deavin ... | Care of Messrs. Fraser & Ross, Post Box No. 1352, Madras. | Member of the Institute of Chartered Accountants in England and Wales and R A. | English |
| 29 | Kandaswamy Mudaliar, M M | Do do do ... | G.D.A., R.A. ... | English and Tamil |
| 30 | Kannappa Mudaliar ... | Do do do ... | B A., R.A. ... | Do |
| 31 | Khincha, H C ... | Income-tax Consultant, 139, Avenue Road, Bangalore City. | B.Com., R.A., Advanced Accountancy and Auditing | English, Marwari, Gujarathi and Hindi. |
| 32 | Kothawala, B K E ... | 6, Rajsi Mansion, Colaba Road, Bombay ... | B.Com. Advanced ... | English, Gujarati Marwari and Hindi |
| 33 | Kondam Venkatasubbiah ... | Madras ... ... ... | Accounting and Auditing ... | English and Telugu |
| 34 | Kotadiah Ramanlal Lakshmishankar | 7, Lakumdas Street, P T Madras ... ... | R.A., First Examination ... | English, Gujarati, Marwari and Tamil. |
| 35 | Krishnappa, M ... | 683, B B Gardens, Mysore ... ... | S.S.L.C., Commercial Examination, Senior Grade, (1) Accountancy, (2) Banking and Currency, (3) Law and Practice of Commerce, (4) Co-operation, (5) Economic Geography, (6) Typewriting | English and Kannada |
| 36 | Krishnaswami Jambunathan (of Messrs. Aiyar & Co., Madras). | 187, Mount Road, Alwarpet, Madras ... ... | First R A. Examination of Government of India. | English and Tamil |
| 37 | Krishnaswami Malappalaisyam Sudharisan. | Sudarsanam( R S Puram, Coimbatore ... ... | G.D.A., R.A. ... | Do |
| 38 | Krishna & Co., A S ... | 100 Feet Road, Malleswaram, Bangalore ... | Consisting for the present only Sri A. S. Krishna Iyer. | English |
| 39 | Krishna Murthy, R ... | Accountant and Auditor, Extension, Kolar ... | Diploma in Commerce with Distinction in Accountancy and Auditing and Banking | English and Kannada |
| 40 | Krishna Murthy, B V ... | Accountant, 2212, Krishnarajendra Mohalla, Mysore ... | S.S.L.C., Accountancy, Banking and Currency. | English, Kannada and Telugu. |
| 41 | Krishna Murthy Rao, K V | Care of K V Lakshmana Rao, G.D.A., R.A., Arcot Srinivasachar's Street, Bangalore City. | Senior Accountancy Examination, 1938. | English, Kannada Tamil, Telugu and Marathi. |
| 42 | Krishna Nayar, K ... | 133, Cavalry Road, Bangalore ... ... | G.D.A., R.A. ... ... | English |
| 43 | Krishna Rao, T ... | Commerce Assistant, Government High Sbhool, Tiptur | B Com., B.T ... ... | English and Kannada |
| 44 | Lakshmana Rao Krishnagir Venkoba. | Yegneswar Buildings, Nagarthpet, Bangalore ... | G.D.A., R.A. ... | English, Tamil, Telugu, Gujarathi and Kannada. |
| 45 | Mandre Shama Rao ... | Incorporated Accountant, 5, Gandhinagar, Bangalore City. | M.A., B.Com., R.A., F.S.A.A. | English, Kannada, Gujarathi and Marathi. |
| 46 | Malikarjunaiah, B ... | Saraswathi Buildings, 34, Sri Narasimharaja Road, Bangalore City. | Accountancy, Auditing, Senior Law, Economics and Banking. | English and Kannada |
| 47 | Manjayya, K ... | Certified Auditor, 594, College Road, Mysore ... | B.A. ... | Do |
| 48 | Meenakshisundaram, T C ... | 161, Mount Road, Madras ... ... | B.A., G.D.A., R.A ... | English and Tamil |
| 49 | Mohanram, C R ... | Certified Auditor, 82—b, Sangam Cross Road, Bangalore. | S.S.L.C. (Accountancy Higher) | Do |
| 50 | Mugur Gundappa ... | Principal, Sri Rama Institute of Commerce, Channapatna. | S.S.L.C. and Senior Accountancy Examination, Mysore Government Technical Examinations. | English and Kannada |
| 51 | Mysore Nanjappa Nanjappa | Secretary, P K Sanatorium, Mysore ... .. | B.A., D.Com. ... | Do |

| Sl. No. | Name | Address | Qualification | Language |
|---|---|---|---|---|
| | Messrs.— | | | |
| 52 | Narahari Sastri, C ... | Assistant Accountant, Mysore Silk Filatures, T.-Narsipur. | Accountancy and Auditing Examination, Senior Grade, Banking and Currency, Junior Co-operative Inspectors' of Examination of Mysore. | English and Kannada. |
| 53 | Narasimhan, Gullapalli .. | 20, Thambu Chetty Street, Madras ... ... | Matriculation, Fellow of Central Association of Accountants, London. | English, Telugu and Tamil. |
| 54 | Narasinga Rao, H R ... | 145, Sugar Town, Mandya ... ... | S.S.L.C., Senior Accountancy and Auditing. | English and Kannada |
| 55 | Narayan, M D ... | 170, Visweswarapuram, Bangalore City ... | B.A., R.A. ... ... | Do |
| 56 | Natarajan, V ... | 25—A, Thambu Chetty Street, G T Madras ... | G.D.A., R.A. ... ... | English |
| 57 | Nuggihalli K Krishnappa ... | 2377, Chamundipuram, Mysore ... ... | S.S.L.C., Accountancy Senior Grade Examination of Mysore. | English and Kannada. |
| 58 | Pandya, A C ... | Registered Accountant and Auditor, 106, China Bazaar Road, George Town, Madras. | R.A. ... ... | English, Kannada, Telugu, Tamil, Malayalam, Gujarathi, Marwari, Hindi, Multani and Persian (Urd.) |
| 59 | Pandya, Pandit Vidyasagar | Shanti Kunj London's Gardens, Kilpauk Madras | R.A. ... ... | English, Urdu, Hindi, Gujarati and Punjabi. |
| 60 | Prasada Rao, M S ... | Assistant Auditor, General Conference of Seventh Day Adventists, Southern Asia Division, Poona. | Passed Final of Corporation of Accountants and Intermediate of the Incorporated Secretaries Association and Commercial Education, Teacher's Diploma of the London Chamber of Commerce. | English and Telugu |
| 61 | Puttur Rangaswamy ... | Accountant, Government Electric Factory, Bangalore. | B.A. ... ... | English and Kannada. |
| 62 | Rajagopal Aiyar, T S ... | 183, Mount Road, Madras ... ... | M.A., G.D-A., R.A. ... | English and Tamil |
| 63 | Ramachandra, U B ... | No, 167, Guttahalli, Basavangudi Post, Bangalore City. | M.Sc., S.A.S. Examination ... | English and Kannada |
| 64 | Ramadhyani, B K ... | Registered Accountants and Auditor, 34, III Cross, Basavangudi, Bangalore. | B.Sc., R.A. ... ... | English, Kannada, Marwari and Gujarathi. |
| 65 | T Ramakrishnaiah ... | 97, Rathnavilas Street, Basavangudi, Bangalore ... | M.A., M.Com. ... | English and Kannada |
| 66 | Ramakrishna Iyer, R S ... | Narasimharaja Mohalla, Mysore ... | ..... | Do |
| 67 | Ramakrishnan, M S ... | No. 3, Annaswamy Mudaliar Road, Civil Station, Bangalore. | G.D.A., R.A. ... ... | English, Tamil and Malayalam. |
| 68 | Ramanuja Iyengar, T ... | No. 40, Narayana Nivas, Out-house, Market Road, Basavangudi, Bangalore. | Intermediate Examination of Madras and Senior Accountancy. | English and Kannada |
| 69 | Rama Rao, H S ... | 12, Bull Temple Street, Basavangudi, Bangalore ... | Accountancy Senior Examination of Mysore and Indian Merchants' Chamber of Commerce, Bombay. | English, Kannada and Telugu. |
| 70 | Ramaswamy Iyengar, Asur | Dayasadan, I Cross Road, Basavangudi, Bangalore ... | B.Com., G.D.A., R.A. ... | English, Telugu and Tamil. |
| 71 | Ramaswamy, A R ... | Krishnarajendra Road, Basavangudi, Bangalore ... | Intermediate and Senior Accountancy of Banking and Currency, D.Com. | English, Kannada, Telugu and Tamil. |
| 72 | Rangaswamy, V ... | Accountant, Comptroller's Office, No. 4 Anjaneyagudi Lane, Kilari Road, Bangalore City. | Accountancy, Law and Practice of Commerce, Senior. | English and Kannada. |
| 73 | Rudrappa Eswarappa Kotre | Registered Accountant, care of Messrs. R E Kotre & Co., Registered Accountant, Hubli. | R A. ... ... | Do |
| 74 | Sadagopachari ... | Care of Karikar and Suri, Registered Accountant, 21, Vaniar Street, P. O. 1354, Madras. | B.A., R.A. ... ... | English and Tamil |
| 75 | Sakrepatna Anantha Rao ... | Accountant and Auditor, 15, Temple Street, Seshadripuram, Bangalore City. | G.D.A., R.A. ... ... | English and Kannada |
| 76 | Sam Singh, N ... | Certified Auditor, Durgi Gudi, Shimoga ... | Senior English and Political Economy of L.C.C., Advanced Book-keeping of Madras Commercial Education. Teacher's Diploma of L.C.C., Advanced Book and Accountancy, N.U.T., London. | Do |
| 77 | Samuel Officer Alldridge ... | Care of Messrs. John Taylor & Sons' Committee, Oorgaum. | Associate of the Society of the Incorporated Accountants and Auditors, England. | English |
| 78 | Sankaran, N ... | Care of Messrs. Sankaran and Raman, National Buildings, George Town, Madras. | G.D.A., R.A. .. | English and Tamil |
| 79 | Sarma Ganapathi, Ramachandra. | 34, Damodara Modali Road, Ulsoor, Bangalore ... | G.D.A., R.A ... | English, Kannada, Telugu and Tamil. |
| 80 | Sastry, C S ... | Care of Messrs. Sastry and Shah, 106, Armenian Street, Madras. | B.A. (Hons.), F.S.A.A., R.A. ... | English, Tamil, Gujarathi, Telugu, Hindi Marwari and Maharashtra. |
| 81 | Singra Iyengar, M ... | 25, East Park Road, Malleswaram, Bangalore ... | S.S.L.C., Mysore Public Works Accounts, Entrance Book-keeping Examination, Subordinate Accounts Service Examination of Mysore Government, Financial Department. | English and Kannada |
| 82 | Singlachar, M N ... | Certified Auditor, Nattan Filly House, Link Road, Malleswaram, Bangalore City | S.S.L.C., L.Com. | English |
| 83 | Sivaram Krishnan, A K ... | Care of Messrs. Fraser and Ross, Post Box No. 1352, Madras. | R.A. ... ... | Do |
| 84 | Sivaswami, N S ... | Care of Jain Temple, Visveswarapuram, Bangalore City. | Inter Examination, Accountancy and Auditing (Junior), Banking, Law and Practice. | English and Kannada. |
| 85 | Srikantaiah, H V ... | 2647, Vani Vilas Mohalla, Mysore ... ... | B.A., LL.B., B.Com. ... | Do |
| 86 | Srikantaiah, S ... | 29/30, Subramaneswaraswami Temple Street, Visveswarapuram, Bangalore City. | C.A.I.B. ... .. | Do |
| 87 | Srinivasa Iyengar, M K ... | No. 2955, Saraswathipuram, Mysore ... ... | B.Com., and Accountants Examination, Mysore Railways. | Do |
| 88 | Srinivasa Iyer, K R ... | Mysore Provincial Apex Bank, Ltd., Chamarajapet, Bangalore City. | G.D.A. ... ... | English, Kannada and Telugu |
| 89 | Srinivasan, K V ... | Registered Accountant, 17, Rajaratnam Street, Kilpauk, Madras. | B.Sc., G.D.A., R.A ... | English and Tamil |
| 90 | Subba Rao, B R ... | Assistant Professor, Central College Bangalore ... | M.A., Dip-in-Com. ... | English and Kannada |
| 91 | Subba Rao, C N .. | Accountant, Comptroller's Office, Bangalore ... | B.A. (Hons.) ... ... | Do |
| 92 | Subba Rao, Mysore .. | Registered Accountant and Auditor. Kempegowda Road, Opposite to Mysore Chamber of Commerce, Bangalore. | B.A., LL.B., G.D.A., R.A. ... | English, Kannada, Telugu and Hindi. |
| 93 | Subbaraman, S ... | Accountant and Auditor, National Insurance Buildings, Esplanade, Madras. | B.A., G.D.A., R.A. ... | English, Kannada and Tamil. |
| 94 | Subramanyam, D S ... | Certified Auditor, Post Box No. 27, Bangalore City ... | G.D.A., R.A. ... ... | English, Kannada and Telugu. |
| 95 | Subramanya Kaleswaran ... | Accountant, 153, Gandhinagar, Bangalore City ... | G.D.A, R.A. ... ... | English and Tamil |

| Sl No. | Name | Address | Qualification | Language |
|---|---|---|---|---|
| 96 | Subramanya, Mudugandur Narasimhaiya. | 163, Margosa Avenue, Malleswaram, Bangalore ... | ..... | English and Kannada |
| 97 | Subramanyam, M R ... | 1392, Soppinakola Street, Mysore ... | B.A. and Subordinate Service Accounts Examination. | Do |
| 98 | Subramanyam, T M S ... | Chief Accountant, Bank of Mysore, Ltd., 10, Theerveedi Street, Ulsoor, Bangalore. | ..... | English and Tamil |
| 99 | Suryanarayana, S ... | 21, Vinial Street, Madras ... ... | G.D.A., R.A. ... ... | English, Kannada and Tamil. |
| 100 | Swaminathan, S ... | No. 42, Singrachari Street, Triplicane, Madras ... | G.D.A., R.A. ... ... | English, Tamil, Telugu and Kannada. |
| 101 | Thammaiah, L ... | Certified Auditor, Bull Temple Road, Basavangudi, Bangalore. | Certificate A.I.B. ... | English and Kannada |
| 102 | Vaidyanathan, S ... | 13, Exchange Buildings, The Mall, Lahore ... | B.A., G.D.A. ... ... | English, Tamil and Hindi. |
| 103 | Venkatachar, A ... | Certified Auditor, Military Railway Claims Office, No. 5, Central Avenue, Calcutta. | ..... ... | English, Kannada Tamil and Telugu, |
| 104 | Venkataraman, S ... | 21, Vanier Street, P. B. No. 1354, care of Karikar and Suri, Registered Accountants, Madras. | B.Sc., G.D.A., R.A. ... | English, Kannada and Tamil. |
| 105 | Venkatesan, R ... | Care of Messrs. Fraser and Ross, Post Box No. 1352, Madras. | G.D.A., R.A. ... ... | English |
| 106 | Vyasa Rao, Ramachandra Rao. | 1212, Chamarajapuram, Mysore ... ... | Accountancy, Auditing, Banking and Currency Senior Examination of Mysore. | English and Kannada |
| 107 | William John Siromani ... | Stane's Buildings, Trichy Road, Coimbatore ... | Final Examination of L.C.C. Madras Government Technical Examinations. | English and Tamil |

545 K. SUBBA RAO, *Registrar.*

## OFFICE OF THE REGISTRAR OF CO-OPERATIVE SOCIETIES IN MYSORE, BANGALORE.

Notification dated 30th September 1948.

**No. 4145 C. S.** It is hereby notified for the information of all Co-operative Societies in the Mysore State that the Canara Banking Corporation, Ltd., Bhadravati Branch, is included in the List of Approved Banks under Section 36 of the Mysore Co-operative Societies Act of 1948 for the purpose of operating on current deposit accounts only by the Co-operative Societies.

5679

Notification dated 27th October 1948.

**No. 5169—C. S.** It is hereby notified for the information of the general public that under Section 51 of the Mysore Co-operative Societies Act of 1948, the two societies, *viz.*, Mushtoor Teachers' Co-operative Society, Ltd., Jagalur Taluk (Registered No. 410, dated 18th November 1939) and the Mushtoor Omkareswara Co-operative Society, Unlimited, Jagalur Taluk (Registered No. 309, dated 22nd May 1941) have been amalgamated with effect from the date of this notification and the amalgamated society will hereinafter be called "The Mushtoor Omkareswara Co-operative Society, Unlimited, Jagalur Taluk."

5691

Circular dated 28th October 1948.

To

All the Urban Societies and Co-operative Banks.

Sir,

**No. 13.** I have the honour to state that Sri J. P. Jain M.Com., Cert. A.I.I.B., Specialist on Indian Banking ha published a book "Indian Banking Analysed." The boo serves as a ready reference for those who are actually con nected with banking practice in India. The statistica analysis of the volume would be specially welcome to th businessmen and bankers. I, therefore, request that the follow ing particulars as on 31st July 1948 may kindly be furnishe to the Director, the Banking Experts, Post Box No. 38 Delhi, at an early date for incorporation in the statistica analysis.

1 Name ... ... .....
2 Location ... ... .....
3 Date of registration (When established), .....
4 Paid-up (share) capital and Reserve. .....
5 Working capital ... .....
6 Location of branches if, any ... .....
7 Latest copy of the Balance sheet .....

5685 T. RANGASWAMI, *Registrar.*

## DODBALLAPUR SUB-DIVISION.

Notification dated 23rd October 1948.

**No. A2—M. C. 91—47-48.** The following gentlemen are appointed to act as Dharmadarsis to supervise the affairs of S Gopalaswami Temple at Kutchappanpet, Dodballapur Town for a period of three years from 1st June 1948:—

| No. | Name | Age | Community | Occupation | Remarks |
|---|---|---|---|---|---|
| 1 | Sri. C. Chowdappa ... | 48 | Devanga | ... Landlord | Mr. C. Chowdappa may b |
| 2 | ,, Kenkere Ramanna ... | 45 | Do | ... Merchant | appointed as Convener |
| 3 | ,, K. Narasimhachar ... | 62 | Brahmin | ... Retired Head Clerk | |
| 4 | ,, D. K. Madhva Rao ... | 56 | Do | ... School Master | |
| 5 | ,, B. Rangaswamiah ... | 45 | Devanga | ... Merchant | |

4267 B. S. N. GOWDA, *S.D.O.*

## KOLAR DISTRICT.

Notification dated 28th October 1948.

**No. D. Dis. A2. C. 631—48-49.** The following gentlemen are appointed as Dharmadarsis to supervise the affairs of Sri Gangammadevaru Temple of Kulagurki Village, Srinivasapur Taluk, for a period of three years from 1st October 1948 :—

| | Name | Occupation and address |
|---|---|---|
| 1 | Sri Ramappa ... | Shanbhog, Kurlagurki Village. |
| 2 | ,, Munivenkatappa ... | Patel, Advichamlakur |
| 3 | ,, Papireddy ... | Landlord, Kurlagurki |
| 4 | ,, Munireddy ... | Agriculturist, do |
| 5 | ,, Venkataramareddy ... | Patel, Kornahalli |
| 6 | ,, Komarappa ... | Shanbhogue, Pegalapalya |
| 7 | ,, Narayanareddy ... | Agriculturist, Somayajalapalli |
| 8 | ,, Venkatareddy ... | Patel, Mothakapalli |
| 9 | ,, Appireddy ... | Agriculturist, Kurlagurki |

Sl. No. 1, Sri Ramappa will be the convener of the Committee.

5759

Notification dated 26th October 1948.

**No. A4. C. 497—48-49.** Whereas I am satisfied that there is danger of the spread of plague infection to uninfected areas from Nangali, Mulbagal Taluk, Kolar District, if persons from outside places in Mysore State or elsewhere are permitted to assemble on the occasion of the weekly shandy which is held at Nangali.

In exercise of the powers vested in me, by Government in their Notification No. G. 4369—P. H. 28-42-29, dated 1st October 1942, I hereby probibit the holding of the weekl shandy at Nangali for a period of four weeks from 22n October 1948.

All persons proceeding to the said shandy in contraventio of this notification will be sent back.

5682 T. RANGAMALLIAH, *Dy. Commr.*

## OFFICE OF THE SUPERINTENDING ENGINEER, TUMKUR CIRCLE, P. W. D., TUMKUR.

Notification dated 27th October 1948.

**No. 5671—4.** It is notified for the information of th public that a Range Office for the construction of regulate Market at Davangere has been formed from 4th October 1948 as sanctioned by Government in their Order No. A. & F. 3864 67—Mart. 33-46-8, dated 1st March 1948. All corres pondences relating to the above may kindly be made to tha officer to the address given below:—

The Range Officer,
Public Work Department,
Regulated Market Buildings, Davangere.

5676 K. V. SRINIVASA MURTHY,
*Suptdg. Eng,*